

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDING INC., *et al.*,

Debtors.

)
)
) Chapter 11
)
)
) Case No. 08-13555 (JMP)
)
) (Jointly Administered)
)
)
)

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)(2)**

A CLAIM HAS BEEN FILED IN THIS CASE under 11 U.S.C. § 501. Transferee hereby gives evidence and notice pursuant to Fed. R. Bankr. P. Rule 3001(e)(2) of the transfer, other than for security, of the claim referenced in this evidence and notice.

NAME OF TRANSFEROR: Popular Gestión, S.G.I.I.C., S.A.
NAME OF TRANSFeree: Banco Popular Espanol S.A.
AMOUNT OF CLAIM: \$1,378,238.79
PROOF OF CLAIM NO.: 35432 (attached as Exhibit A hereto)
DATE CLAIM FILED: September 28, 2009

An evidence of transfer of claim is attached as Exhibit B hereto.

You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the above listed claims to the Transferee at this address:

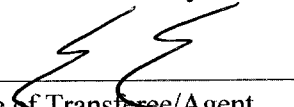
TRANSFeree: Banco Popular Espanol S.A.
Address: Administración de Tesorería
C/ José Ortega y Gasset 29, 1a. Planta
28006 Madrid, Spain
Attention: Mr. Carlos Vivas Sotillos and Mr. Marcos Subies Alvarez

Wire Transfer: Banco Popular Español S.A.
Administración de Tesorería
28006-Madrid
Account number: POPUESMM

With a copy to: Kaye Scholer LLP
425 Park Avenue
New York, New York 10022
Attention: Madlyn Gleich Primoff
Phone: 212-836-7042
Email: mprimoff@kayescholer.com

I declare under penalty of perjury that the information provided in this evidence and notice is true and correct to the best of my knowledge and belief.

By:


Name of Transferee/Agent

Date: 14th September 2010

Name: Eufemio Morales

Title: Controller

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 & 3571.